

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

EXAMINATION REPORT  
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 176 AND 476  
SELLERSBURG, INDIANA

January 1, 2003 to December 31, 2003





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## OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman, Bureau of Motor Vehicles Commission	Mr. Gerald Coleman Ms. Mary DePrez	01-06-02 to 02-29-04 03-01-04 to 01-05-05
Branch Manager	Mrs. Jeanne McReynolds Ms. Joy Lenhart (Interim) Ms. Norma Anderson	01-01-03 to 08-16-03 08-17-03 to 12-16-03 12-17-03 to 12-31-04



# STATE OF INDIANA

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## INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Numbers 176 and 476 (Branch) for the period of January 1, 2003, to December 31, 2003. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2003, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

October 13, 2004

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
 LICENSE BRANCH NUMBERS 176 AND 476  
 SELLERSBURG, INDIANA  
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS  
 January 1, 2003 to December 31, 2003

	Branch Number 176	Branch Number 476	Totals (Memorandum Only)
Collections:			
Registrations	\$ 4,200,142	\$ 179,827	\$ 4,379,969
Titles	2,362,927	11,868	2,374,795
Drivers Licenses	194,194	26,088	220,282
Watercraft	113,579	233	113,812
Miscellaneous	<u>912</u>	<u>-</u>	<u>912</u>
Totals	<u>\$ 6,871,754</u>	<u>\$ 218,016</u>	<u>\$ 7,089,770</u>
Distributions:			
State Fees	\$ 3,562,099	\$ 82,217	\$ 3,644,316
County Tax	2,746,685	109,878	2,856,563
Commission Fees	<u>562,970</u>	<u>25,921</u>	<u>588,891</u>
Totals	<u>\$ 6,871,754</u>	<u>\$ 218,016</u>	<u>\$ 7,089,770</u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 176 AND 476  
SELLERSBURG, INDIANA  
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles and drivers licenses are sold. Fees are uniform throughout the state. The following taxes are collected by the branches: excise tax, surtax, wheel tax, and use tax.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

Note 4. State Reinstatements of Drivers Licenses (SRED)

In 2003, \$444,261 in state fees were collected by Sellersburg License Branch Number 476, a regional site for the reinstatement of suspended drivers license (SRED). SRED collections are deposited daily in the branch clearing account. SRED fees are remitted to the state through bank transfers as described in Notes 1 and 2. These SRED monies have not been reported in the Schedule of Collections and Distributions.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
 LICENSE BRANCH NUMBERS 176 AND 476  
 SELLERSBURG, INDIANA  
 STATISTICAL INFORMATION  
 January 1, 2003 to December 31, 2003

<u>Transactions Processed</u>	<u>Branch Number 176</u>	<u>Branch Number 476</u>	<u>Totals (Memorandum Only)</u>
Vehicle Registrations:			
Passenger	21,810	774	22,584
Motorcycle	758	5	763
RV (Housecar)	538	3	541
Light Truck	9,390	610	10,000
Other Truck	495	71	566
Farm Truck	1,741	9	1,750
Tractor	32	-	32
Trailer	3,434	53	3,487
Semi-Trailer	1,036	191	1,227
School and Church Bus	59	-	59
Other Bus	49	1	50
Other	15	-	15
	<u>39,357</u>	<u>1,717</u>	<u>41,074</u>
Total Vehicle Registrations	<u>39,357</u>	<u>1,717</u>	<u>41,074</u>
Drivers Licenses and Permits:			
Drivers Licenses/Learners Permits	8,242	781	9,023
CDL Licenses/CDL Permits	1,035	42	1,077
Placards	917	11	928
Other	4,331	1,161	5,492
	<u>14,525</u>	<u>1,995</u>	<u>16,520</u>
Total Drivers Licenses and Permits	<u>14,525</u>	<u>1,995</u>	<u>16,520</u>
Titles:			
Vehicles	19,552	92	19,644
Watercraft	303	-	303
	<u>19,855</u>	<u>92</u>	<u>19,947</u>
Total Titles	<u>19,855</u>	<u>92</u>	<u>19,947</u>
Total Watercraft Registrations	<u>1,166</u>	<u>14</u>	<u>1,180</u>



STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 176 AND 476  
SELLERSBURG, INDIANA  
EXIT CONFERENCE

The contents of this report were discussed on October 13, 2004, with Ms. Norma Anderson, Branch Manger. Our examination disclosed no material items that warrant comment at this time.